

**Summary of Companies Reporting Events/Transactions as Extraordinary Income- Account 434**

<b><u>Name of Company</u></b>	<b><u>Recorded Amount of Extraordinary Income</u></b>				<b><u>Description of Event/Transaction</u></b>
	<b><u>1997</u></b>	<b><u>1998</u></b>	<b><u>1999</u></b>	<b><u>2000</u></b>	<b><u>2001</u></b>
Appalachian Power Co				\$1,281,277	Gain resulting from the passage of legislation in Virginia to restructure the electric utility industry
Baltimore Gas & Electric Co			\$510,836,992		Regulatory assets recoverable by action of the Maryland PUC
Consumers Energy Co		\$65,338,193			Cumulative effect of accounting change- method of expensing property taxes following taxing authority
Commonwealth Edison Company	\$326,000,000				Cumulative effect of accounting change- unbilled revenues
Dayton Power & Light Co					\$1,569,919 Cumulative effect of accounting change for financial instruments- SFAS 133
Delmarva Power & Light Co				\$16,612,488	\$221,224,020 Regulatory assets recoverable under state law/action of the PUC
Duquesne Light Co				\$15,495,070	Cumulative effect of accounting change- unbilled revenues
El Paso Electric Co		\$5,487,199			Gain on discharge of debt resulting from Reorganization after bankruptcy
Indianapolis Power & Light Co.	\$18,346,739				Cumulative effect of accounting change- unbilled revenues
Kansas City Power & Light Co				\$49,299,618	Cumulative effect of accounting change- pension expense
Kentucky Utilities Co					\$1,322,892 Cumulative effect of accounting change for financial instruments- SFAS 133
PECO Energy Co				\$33,359,202	Cumulative effect of accounting change- nuclear outage costs
PPL Electric Utilities Corp				\$18,204,125	Regulatory assets recoverable under state law/action of the PUC
Portland General Electric Co					\$17,422,200 Cumulative effect of accounting change for financial instruments- SFAS 133
South Carolina Electric & Gas Co				\$36,049,089	Cumulative effect of accounting change- unbilled revenues
Southern Indiana Gas & Electric Co					\$6,344,070 Cumulative effect of accounting change for financial instruments- SFAS 133
Tucson Electric Power Co			\$16,739,453		Write-off of generation related assets and obligations, including deferred investment tax credits.

**Summary of Companies Reporting Events/Transactions as Extraordinary Deductions- Account 435**

<u>Name of Company</u>	<u>Recorded Amount of Extraordinary Deductions</u>				<u>2001</u>	<u>Description of Event/Transaction</u>
	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>		
Arizona Public Service Co			\$234,000,000			Write-off generation related regulatory assets unrecoverable under a settlement agreement approved by the Arizona Corporation Commission
Atlantic City Electric Co			\$98,568,892			Write-off unrecoverable generation-related regulatory assets from Electric Discount and Eergy Competition Act and the New Jersey PUC
Baltimore Gas & Electric Co			\$607,510,917			Write-off generation related regulatory assets unrecoverable under the Maryland Restructuring Law and Maryland PUC order
Central Illinois Light Co	\$1,534,545					Write-off generation related regulatory assets resulting from Illinois Customer Choice and Rate Relief Law
Central Illinois Public Service Co	\$69,044,885					Write-off generation related regulatory assets resulting from Illinois Customer Choice and Rate Relief Law
Central Power & Light Co				\$3,860,263		Loss on redemption of long-term debt
Cleveland Electric Illuminating Co	\$499,134,706					Write-off nuclear related regulatory assets as a result resulting from the Ohio Rate Reduction and Economic Development Plan
Columbus Southern Power Co				\$38,824,848	\$38,377,656	Write-off unrecoverable regulatory assets as a result of the Ohio Rate Reduction and Economic Development Plan
Commonwealth Edison Co	\$1,019,896,270					Write-off generation related regulatory assets resulting from Illinois Customer Choice and Rate Relief Law
			\$45,629,708		\$6,081,816	Loss on redemption of long-term debt
Consumers Energy Co					\$17,263,058	Loss on redemption of long-term debt
Dayton Power and Light Co				\$63,748,840		Write-off unrecoverable regulatory assets as a result resulting from the Ohio Rate Reduction and Economic Development Plan
Delmarva Power & Light Co			\$401,402,107			Write-off generation related regulatory assets unrecoverable under state law and the action of the PUC
					\$4,674,646	Loss on redemption of long-term debt
Detroit Edison Co					\$2,625,472	Cumulative effect of accounting change for financial instruments- adoption of SFAS 133

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	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>		
Duke Energy Corp			\$800,000,000		\$40,804,270	Accrual for estimated liability for injury and damage claims Cumulative effect of accounting change for financial instruments- adoption of SFAS 133
El Paso Electric Co		\$14,000,000				Loss on redemption of long-term debt
Illinois Power Co	\$313,030,209					Write-off generation related regulatory assets resulting from Illinois Customer Choice and Rate Relief Law
Kentucky Utilities Co					\$1,186,715	Cumulative effect of accounting change for financial instruments- SFAS 133
Metropolitan Edison co		\$11,689,552				Write-off generation related regulatory assets resulting from Pennsylvania's Customer Choice Act
Monongahela Power Co				\$104,843,474		Write-off generation-related regulatory assets related to West Virginia jurisdiction
New York State Electric & Gas			\$27,024,218	\$2,766,424		Loss on redemption of long-term debt Loss on redemption of long-term debt
Ohio Power Co				\$40,157,593	\$29,933,149	Write-off generation related regulatory assets resulting from the Ohio Rate Reduction and Economic Development Plan and PUC action
PECO Energy Co	\$3,109,511,711					Write-off generation related regulatory assets resulting from the Competition Act and PA. PUC Restructuring order
		\$33,410,501	\$61,806,302			Loss on redemption of long-term debt Loss on redemption of long-term debt
PPL Electric Utilities Corp		\$1,613,893,170				Write-off generation related regulatory assets resulting from Pennsylvania's Customer Choice Act
			\$78,399,802			Loss on redemption of long-term debt
Pennsylvania Electric Co		\$30,541,796				Write-off generation related regulatory assets resulting from Pennsylvania's Customer Choice Act
Pennsylvania Power Co		\$51,730,497				Write-off generation related regulatory assets resulting from Pennsylvania's Customer Choice Act
Pub. Service Co of New Hampshire				\$370,000,000		Write-offs as a result of the "Agreement to Settle PSNG Restructuring" with the State of New Hampshire

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Public Service Electric & Gas Co			\$1,149,373,856			Write-off unrecoverable generation-related regulatory assets from Electric Discount and Eergy Competition Act and the New Jersey PUC
Puget Sound Energy, Inc.					\$22,690,505	Cumulative effect of accounting change for financial instruments- adoption of SFAS 133
Reliant Energy HL&P			\$183,261,073			Write-off of unrecoverable generation-related regulatory assets resulting from restructuring legislation in Texas
Southwestern Electric Power Co			\$4,631,857			Write-off of unrecoverable generation-related regulatory assets resulting from restructuring legislation in Texas
Southwestern Public Service Co				\$18,914,091		Write-off of unrecoverable generation-related regulatory assets resulting from restructuring legislation in Texas and New Mexico
					-\$11,820,690	Restorint certain regulatory assets previously written off
The Potomac Edison Co			\$26,899,168			Write-off generation related regulatory assets unrecoverable under the Maryland Restructuring Law and Maryland PUC order
				\$22,629,359		Write-off unrecoverable regulatory assets and the recognition of rate stabilization obligations due to West Virginia & Virginia deregulations
Toledo Edison Co	\$295,232,720					Write-off nuclear generation related regulatory assets resulting from the Ohio Rate Reduction and Economic Development Plan and PUC action
TXU Distribution					\$470,386,850	Net write-off regulatory assets & liabilities resulting from Texas Regulatory Settlement/Loss on reacquired debt
Union Electric Co	\$28,021,284					Write-off generation related regulatory assets resulting from Illinois Customer Choice and Rate Relief Law
					\$7,716,640	Cumulative effect of accounting change for financial instruments- adoption of SFAS 133
West Penn Power Co		\$466,905,326				Write-off generation related regulatory assets resulting from Pennsylvania's Customer Choice Act
			\$16,954,161			Write-off generation related regulatory assets unrecoverable under the Maryland Restructuring Law and Maryland PUC order
West Texas Utilities Co			\$8,401,857			Write-off of unrecoverable generation-related regulatory assets resulting from restructuring legislation in Texas
Virginia Electric & Power Co			\$451,912,365			Write-off of regulatory assets as a result of passage of legislation in Virginia to restructure the electric utility industry